



Indiana Economic Development Corporation

One North Capitol, Suite 700
Indianapolis, Indiana 46204
Tel 317.292.8800
Fax 317.232.4146
www.AccelerateIndiana.com

October 20, 2008

Catherine Wolter
Attorney
Indiana Department of Local Government Finance

Dear Ms. Wolter:

Pursuant to IC 4-22-2-28, The Indiana Economic Development Corporation ("IEDC") has reviewed the economic impact analysis for small businesses associated with rule changes proposed by the Indiana Department of Local Government Finance ("DLGF") and contained in LSA Document 08-603. The proposed rule repeals 50 IAC 17 governing administrative procedures before the State Board of Tax Commissioners' Division of Appeals. That rule has been superseded by 52 IAC 2, which has been promulgated by the Indiana Board of Tax Review.

The impact statement provided by DLGF indicates that the proposed rule does not impose any requirements or costs on small businesses.

The IEDC does not object to the economic impact on small businesses, as this rule repeals a rule and has zero impact on small businesses. If you have any questions about the comments contained herein please contact me at 233-8962 or rasberry@iedc.in.gov.

Regards,

A handwritten signature in black ink, appearing to read "Ryan Asberry".

Ryan Asberry

Assistant Vice President